ENTERED RECEIVED WRITTEN DECISION - NOT FOR PUBLICATION SEP 3 0 2005 CLERK, U.S. BANKRUPTCY COURT SOUTHERN DISTRICT OF CALIFORNIA **ENTERED** FILED CLERK U.S. BANKRUPTCY COURT SOUTHERN DISTRICT OF CALIFORNIA UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF CALIFORNIA

In re

) CASE NO. 04-05472-H11
)
VIATICAL LIQUIDITY LLC.,
Debtor.

) ORDER RE TIMELINESS OF
) CFO SOLUTIONS' CLAIM #407

On August 29, 2005, Viatical Liquidity (the "Debtor") objected to Claim #407 filed by CFO Solutions, Inc. ("CFO Solutions") on the ground that it was filed after the December 20, 2004, claims bar date.

On September 15, 2005, CFO Solutions filed its response attaching a copy of its proof of claim dated December 17, 2004, and a copy of the DHL Express tracking receipt which shows that the envelope was shipped on December 17, 2004, and signed for and received by the Court on December 20, 2004. It is undisputed that the envelope was properly addressed and received by the Court by the December 20, 2004, claims bar date. See In re Bucknum, 951 F.2d 204, 207 (9th Cir. 1991) ("Mail that is properly addressed, stamped and deposited into the mails is presumed to be received by the addressee.") (citation omitted).

The Debtor contends however that CFO Solutions has not provided sufficient evidence that the DHL Express envelope actually

contained its proof of claim because it is not listed on the claims docket.

The Court finds that the weight of the evidence favors a finding that CFO Solutions, Inc. filed its proof of claim in a timely manner. In its response letter, CFO Solutions's president stated that "We enclose another copy of our Proof of Claim form that CFO signed on December 17, 2004." In addition, the DHL Express tracking receipt shows the envelope was shipped on the same date. The inference is that CFO's proof of claim was enclosed in the DHL Express envelope.

The Debtor offered no evidence to the contrary nor an explanation as to what other document CFO Solutions would have sent to the Court on the December 17, 2004, date using the DHL Express private shipping service.

WHEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

The Debtor's objection to CFO Solutions, Inc.'s claim on the ground that it was filed after the bar date is overruled.

RGROVE

UNITED STATES BANKRUPTCY JUDGE

Dated: September 30, 2005

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UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA 325 West F Street, San Diego, California 92101-6991

In re: Bankruptcy Case No. 04-05472-H11

CERTIFICATE OF MAILING

The undersigned, a regularly appointed and qualified clerk in the office of the United States Bankruptcy Court for the Southern District of California, at San Diego, hereby certifies that a true copy of the attached document, to wit:

ORDER RE TIMELINESS OF CFO SOLUTIONS' CLAIM #407

was enclosed in a sealed envelope bearing the lawful frank of the bankruptcy judges and mailed to each of the parties at their respective addresses listed below:

Attorney(s) for Debtor:

Ronald M. Toigo, Esq.
Sparber Rudolph Annen, APLC
701 "B" Street, Suite 1000
San Diego, CA 92101

CFO Solutions, Inc.

Attn: J. Michael Stolp, President

P.O. Box 91567

Albuquerque, New Mexico 87199

Said envelope(s) containing such document was deposited by me in a regular United States Mail Box in the City of San Diego, in said District on September 30, 2005.

Karen Nickerson (Deputy Clerk)

Judicial Assistant to the Honorable John J. Hargrove